



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

36 Phillips 0748 Dodson K-12

0648 Dodson K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	636,721.03	636,721.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	98,516.94	98,516.94	0.00	0.00	0.00	0.00
222X Educational Media Services	11,914.16	11,914.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,377.58	122,377.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	119,257.20	119,257.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,426.90	0.00	50,426.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	242,064.38	213,885.38	0.00	28,179.00	0.00	0.00
27XX Student Transportation Services	155,783.88	155,783.88	0.00	0.00	0.00	0.00
31XX Food Services	84,573.58	84,573.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,784.16	13,784.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,822.93	65,822.93	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,356.52	0.00	0.00	1,356.52	0.00	0.00
Totals	1,602,599.26	1,522,636.84	50,426.90	29,535.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,602,599.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0648 Dodson K-12	Indirect/Direct	50,426.90 / 1,522,636.84	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				3.31%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0648 Dodson K-12	0.0562	0.0222	0.0207	0.0332	3.31%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0648 Dodson K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0648 Dodson K-12	0.0562	0.0222	0.0207	0.0332	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0648 Dodson K-12				3.14%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0748 Dodson K-12		3.14%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

36 Phillips 0756 Saco Public Schools

0657 Saco H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	312,910.14	312,910.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,212.54	13,212.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,336.32	1,336.32	0.00	0.00	0.00	0.00
222X Educational Media Services	524.78	524.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,479.26	67,104.26	0.00	22,375.00	0.00	0.00
25XX Support Services - Business	45,412.52	0.00	45,412.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	92,992.91	92,992.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,284.97	49,284.97	0.00	0.00	0.00	0.00
31XX Food Services	33,830.36	33,830.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,909.56	11,909.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,351.53	43,351.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	29,501.77	0.00	0.00	29,501.77	0.00	0.00
Totals	723,746.66	626,457.37	45,412.52	51,876.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	723,746.66					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

36 Phillips 0756 Saco Public Schools

1203 Saco Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	375,953.91	375,953.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,877.72	16,877.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,080.88	8,080.88	0.00	0.00	0.00	0.00
222X Educational Media Services	14,807.25	14,807.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,593.98	84,218.98	0.00	22,375.00	0.00	0.00
25XX Support Services - Business	45,446.45	0.00	45,446.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	122,265.33	122,265.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,997.05	58,997.05	0.00	0.00	0.00	0.00
31XX Food Services	61,869.97	61,869.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,383.52	6,383.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,550.17	7,550.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,092.09	0.00	0.00	1,092.09	0.00	0.00
Totals	825,918.32	757,004.78	45,446.45	23,467.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	825,918.32					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0657 Saco H S	Indirect/Direct	45,412.52 / 626,457.37	7.25%		
	LE 1203 Saco Elem	Indirect/Direct	45,446.45 / 757,004.78	6.00%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0657 Saco H S	0.0509	0.0473	0.0491	0.0490	7.25%
	1203 Saco Elem	0.0523	0.0473	0.0491	0.0490	6.00%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0657 Saco H S	0.0000	0.0000	0.0000	0.0000	
	1203 Saco Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0657 Saco H S	0.0509	0.0473	0.0491	0.0490	
	1203 Saco Elem	0.0523	0.0473	0.0491	0.0490	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0657 Saco H S	5.11%	
	1203 Saco Elem	4.90%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0756 Saco Public Schools	5.01%	
Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

36 Phillips 0757 Malta K-12 Schools

0659 Malta K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,688,918.30	3,603,889.88	0.00	85,028.42	0.00	0.00
21XX Support Services - Students	74,925.52	74,925.52	0.00	0.00	0.00	0.00
222X Educational Media Services	71,604.46	71,604.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	151,276.99	151,276.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	348,101.37	348,101.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,262.53	17,551.22	92,711.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	709,925.63	702,377.26	0.00	7,548.37	0.00	0.00
27XX Student Transportation Services	396,628.09	396,628.09	0.00	0.00	0.00	0.00
31XX Food Services	310,414.12	310,414.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,506.52	47,506.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	189,733.85	189,733.85	0.00	0.00	0.00	0.00
Totals	6,099,297.38	5,914,009.28	92,711.31	92,576.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,099,297.38					

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Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0659 Malta K-12 Schools	Indirect/Direct	92,711.31 / 5,914,009.28	1.57%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0659 Malta K-12 Schools	0.0183	0.0160	0.0161	0.0157	1.57%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0659 Malta K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0659 Malta K-12 Schools	0.0183	0.0160	0.0161	0.0157	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0659 Malta K-12 Schools				1.55%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0757 Malta K-12 Schools	Your Preliminary Rate by School System (SS) is:	1.55%	
This same rate is applied to both EL and HS in the same SS			

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

36 Phillips 0760 Whitewater K-12 Schools

0663 Whitewater K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	683,806.38	683,806.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,968.58	24,968.58	0.00	0.00	0.00	0.00
222X Educational Media Services	28,104.27	28,104.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	171,122.83	171,122.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,115.39	20,906.19	27,209.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	191,584.24	191,584.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	251,999.97	190,916.97	0.00	61,083.00	0.00	0.00
31XX Food Services	87,886.28	87,886.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,124.76	20,124.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,241.72	42,241.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,418.00	0.00	0.00	50,418.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,417.52	0.00	0.00	1,417.52	0.00	0.00
Totals	1,601,789.94	1,461,662.22	27,209.20	112,918.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,601,789.94					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

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	LE 0663 Whitewater K-12 Schools	Indirect/Direct	27,209.20 / 1,461,662.22		1.86%			
Line B Preliminary Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0663 Whitewater K-12 Schools		0.0180	0.0177	0.0171	0.0165	1.86%
Line C Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0663 Whitewater K-12 Schools		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0663 Whitewater K-12 Schools		0.0180	0.0177	0.0171	0.0165	
Line E Five Year Average with 5% Discount		LE					2016	LE Reclaasified Rate
		0663 Whitewater K-12 Schools					1.67%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0760 Whitewater K-12 Schools		Your Preliminary Rate by School System (SS) is:				1.67%	
			This same rate is applied to both EL and HS in the same SS					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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